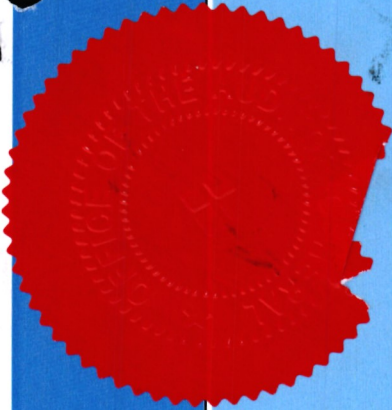


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| TABLED BY: | LEADER OF MAJORITY PARTY |
| CLEARANCE THE TABLE: | OF <i>INZOPV</i> |

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KAJIADO WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2020**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
KAJIADO WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

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2. **Participation of the people-** We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NGCDF KAJIADO WEST Constituency day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|-----------------------|----------------------|
| 1. | A.I.E holder | Richard Maritim FAM |
| 2. | Sub-County Accountant | Sarah Tarus SCA |
| 3. | Chairman NGCDFC | Francis Metian Chair |
| 4. | Member NGCDFC | Hassan Sekento |

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -KAJIADO WEST Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF KAJIADO WEST Constituency Headquarters

P.O. Box 1248, Ngong Hills
Kajiado West NGDCFB Building
Magadi-Kiserian Road
KISAMISE, KENYA

WEST CONSTITUENCY
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(f) NGCDF KAJIADO WEST Constituency Contacts

Telephone: (254) 720540633
E-mail: kajiadowest.go.ke
Website: www.go.ke

(g) NGCDF KAJIADO WEST Constituency Bankers

1. Equity Bank of Kenya
Ngong Branch
P.O. Box 170-00208
NGONG HILLS

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the financial statements for Kajiado West Constituency for the financial year F/Y 2019/2020 that ended on 30th June 2020. During the year, the Constituency had an allocation of Kshs 137,367,724.34 and a balances brought forward from the previous year of Kshs 63,796,270 making a total of Kshs 201,163,994.

It is of importance to note that during the FY 2019/2020, we received total funding of Kshs 123,540,876 which comprises of kshs 55,540,876 for FY 2018/2019 and 68,000,000 for 2019/20.

On receipt of the above allocations, that came in tranches, Kajiado West National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities that were made during the public participation meetings that was held across the Constituency. All those funds were then disbursed to earmarked projects through project management accounts

Sector Prioritization

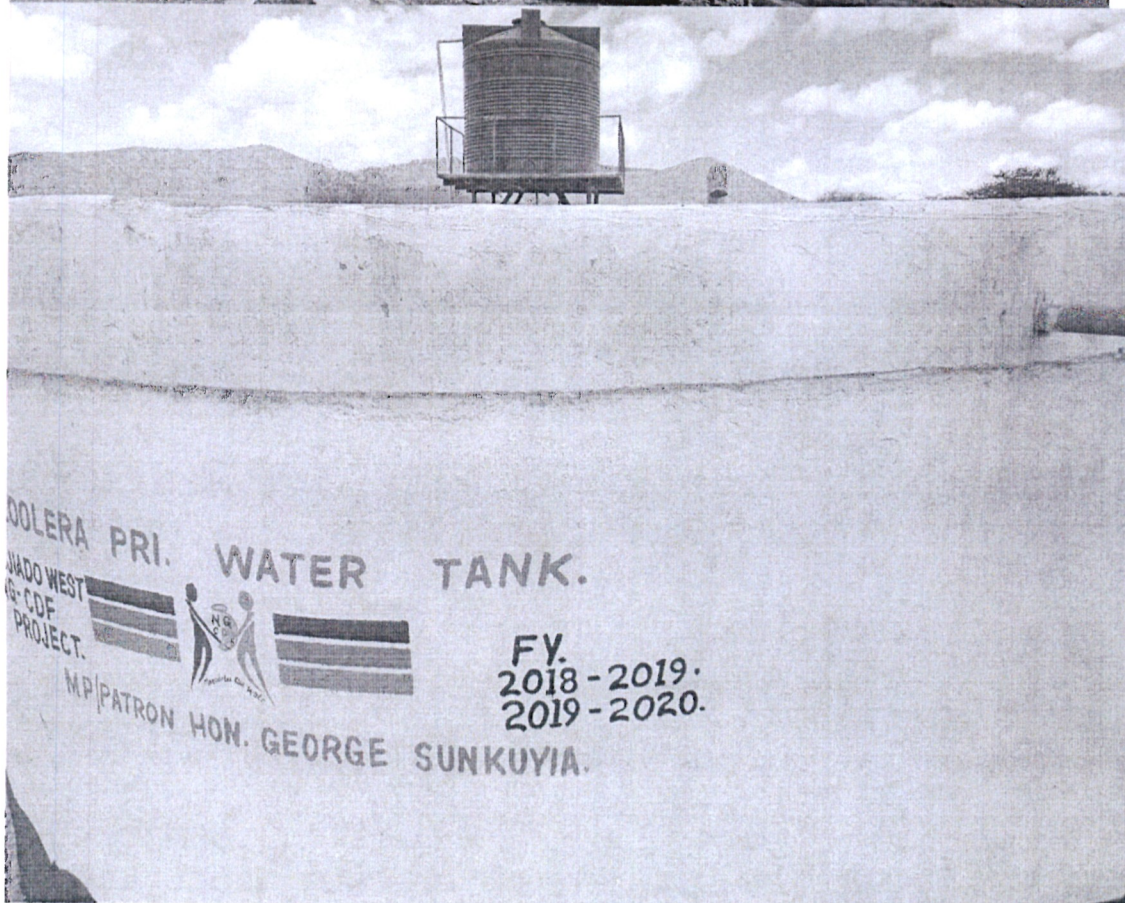
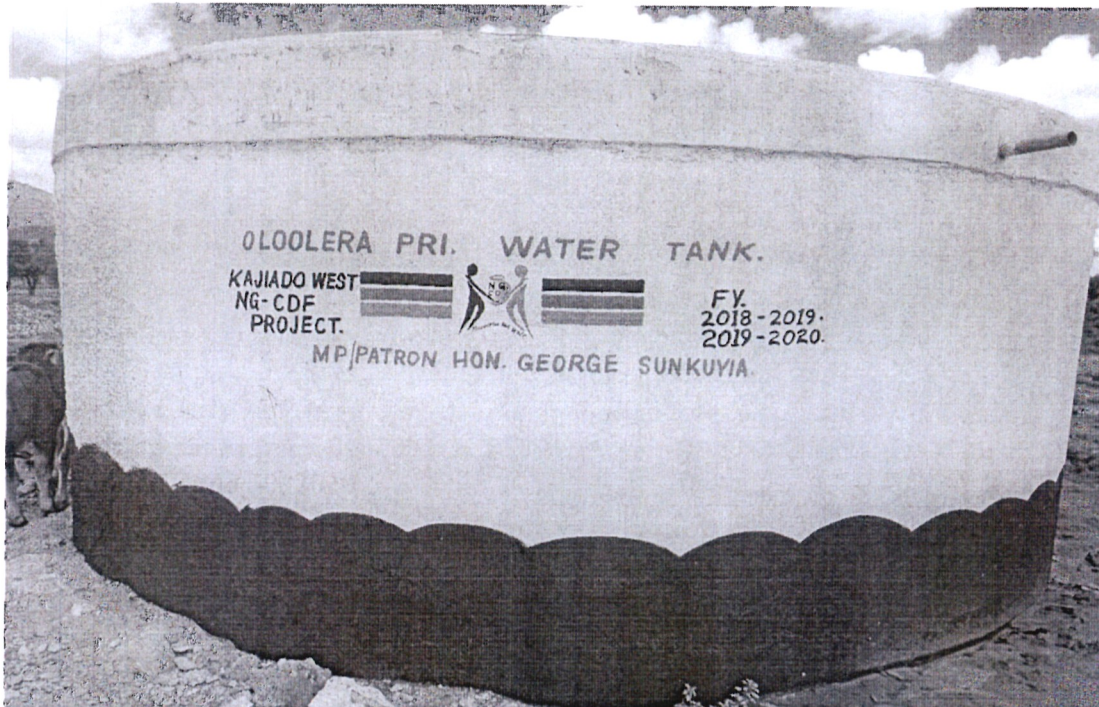
During the 2019/20 FY, a total of Kshs 80,974,177 was allocated as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions while the actual payment was kshs 78,291,956. The Committee also allocated Kshs 44,030,453 towards other grants and transfers which consist of Bursary, security, sports, environment and emergency compared to actual payment of Kshs 36,051,727 in the FY 2019/2020. Other than Kshs 2,650,000 that was allocated during 2019/2020 FY towards administrative costs as well as the NGCDFC monitoring and evaluation programmes.

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 21,500,00.00 as bursary to needy students in secondary, tertiary institutions which benefitted a total of over 2,200 students. The major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries purchases of school buses, fencing and gate construction. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates equally.

Samples of projects undertaken during the year include the completed 100M³ water tank at Oolera primary school, 2 No. classrooms at Iingaraj Primary school, 4 no. Two bedroomed staff houses at oldonyonyokie secondary school olchoro-onyori primary school a fencing and gate as shown below;

WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020



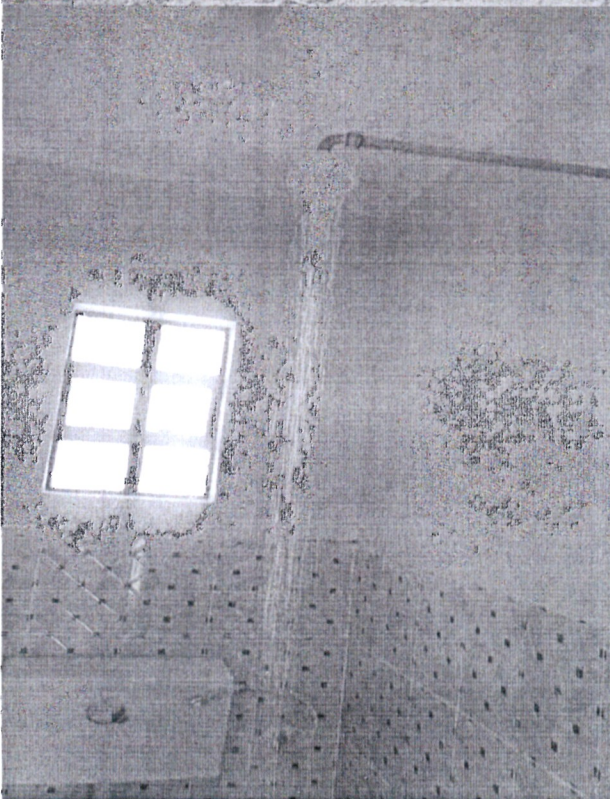
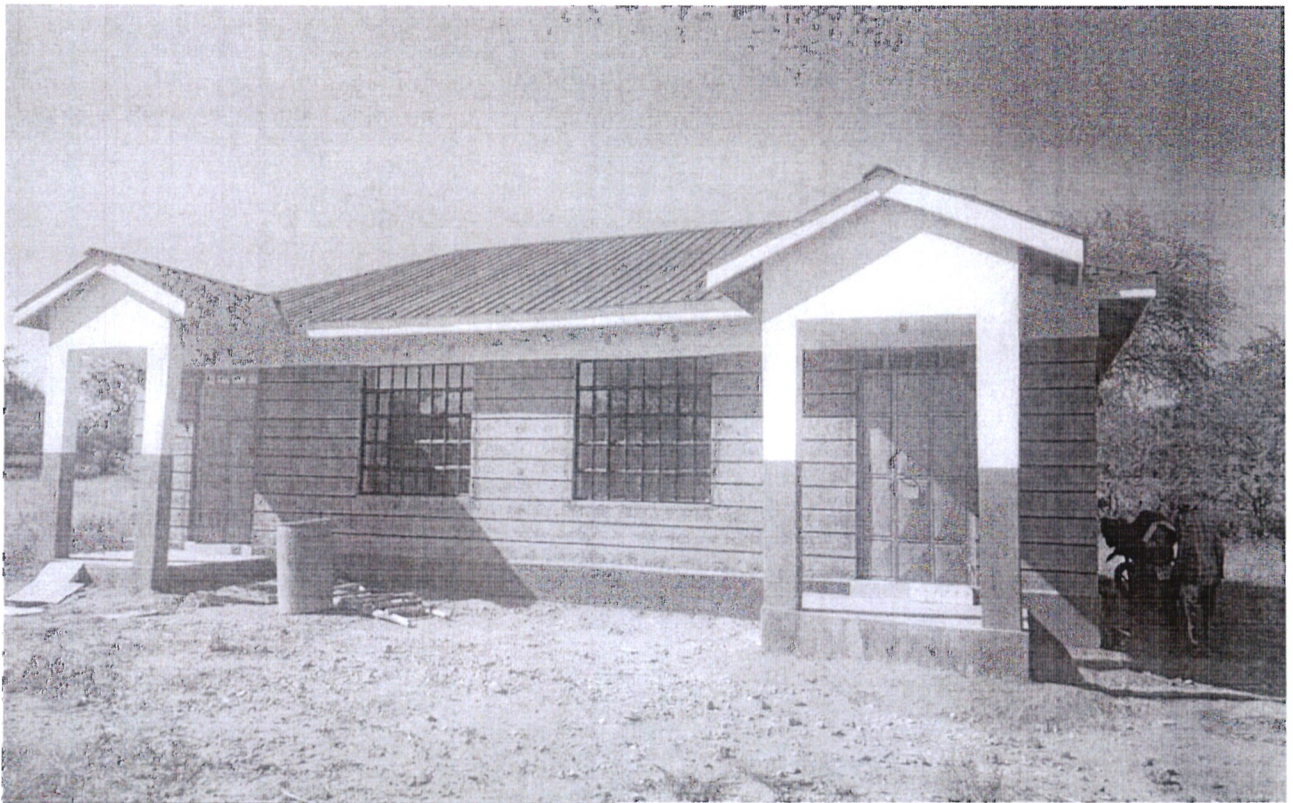
100M³ WATER TANK AT OLOOLERA PRIMARY SCHOOL FUNDED BY NGCDF KAJIADO WEST 2018/19 AND 2019/20.

WEST CONSTITUENCY
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2 NO.
CLASSROOMS AT ILNGAROJ PRIMARY SCHOOL FUNDED BY NGCDF KAJIADO
WEST FY 2019/20.

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4 NO. TWO BEDROOMED STAFF HOUSES AT OLDONYONYOKIE SECONDARY SCHOOL FUNDED BY NGCDF KAJIADO WEST FY 2018/19 AND 2019/20.

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COMPLETED OLCHORO-ONYORI PRIMARY SCHOOL AFENCING AND GATE FUNDED BY NGCDF KAJIADO WEST 2018/19.

Budgetary Appropriations

During the financial year 2019/2020, the overall budget utilization stood at 100 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period the constituency had opening kshs 63,796,270 as opening balances brought forward and allocation of Kshs 201,163,994 during 2019/2020. Combining Kshs 63,796,270 and Kshs 137,367,724.34 totals Kshs 201,163,994 which was funds available during the 2019/2020 FY

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

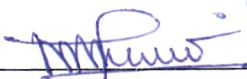
Challenges

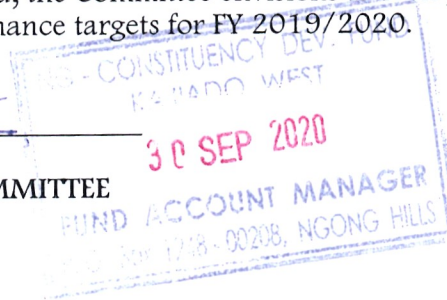
Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. These encompass, delayed disbursements of funds by NGCDFB of which only 50 percent was received during the period under review. We also noted that we had issues at PMC level of inadequate record keeping, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge was the limited numbers of technical officers needed to

WEST CONSTITUENCY
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For the year ended June 30, 2020

provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2019/2020 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management were trained. These programme contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2019/2020.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2019/2020.


FRANCIS METIAN
CHAIRMAN NGCDF COMMITTEE



WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key development objectives of NGCDF-KAJIADO WEST Constituency’s *2018-2022* plan are to:

- a) **To improve access to education** by ensuring that all our public schools are fully equipped with the necessary facilities and that all children of school going age can access these facilities
- b) **To enhance security infrastructure** by enhancing improvement in security infrastructure and working conditions of security personnel
- c) **To improve learning environment** by ensuring that we participate in all environmental matter that will improve and better our semi-arid climate.
- d) **To commence and facilitate sports activities** in the constituency in order for us to nature talents and empower young people in the constituency
- e) **To increase access to ICT infrastructure** through establishment of three ICT hubs in the Constituency

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

| Constituency Program | Objective | Outcome | Indicator | Performance |
|----------------------|--|--|--|--|
| Education | To ensure that all our public schools are fully equipped with the necessary facilities and that all children of school going age can access these facilities | Increase in the number of school that are fully equipped and the enrolment in these schools have also increased. | Increased in the number of usable facilities in the constituency. -increase in the number of secondary school in the constituency | In FY 19/20 –In primary schools, we have constructed 18 new, completed 3, renovated 12 classrooms. 9 administration office, 4 staffs houses and supply 315 desks In Secondary School, we have purchased 1 bus out three buses, completed 2 laboratories, 2 dormitories, Dining Hall, fencing of 3 schools land - Bursary beneficiaries were awarded to beneficiaries at all levels were considered |

WEST CONSTITUENCY
Reports and Financial Statements
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| | | | | |
|-------------|--|---|--|---|
| Security | To provide a peaceful, united and progressive environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties. | -increased in the number of police station and ap post in the constituency. -Good houses in the police post and stations | -Decrease in the level of crime especially in our urban areas. -quick response by police officer when alarms are raised - Motivated police officer due to provision of good housing. | In FY 19/20 We have furnished 8 Chiefs Offices and constructed 1 toilet as wells as Furnishing 2 DCC Offices |
| Environment | To ensure that we participate in all environmental matter that will improve and better our semi-arid climate. | Increased number of seedlings and equipment distributed to all public institutions in the constituency | Increased level of forest cover in all public institutions. | In 2019/20 the committee did water harvesting for one school hence improving health of children through access to clean water |
| Sports | To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency | Increased number of sports clubs and sports teams in the constituency -increased number of organised leagues and sporting activities in the constituency | -Decrease in the level of young people engaging in drugs and criminal activities -increase in the number of young people engaging in sports and other social activities in the constituency | In FY 19/20 The funds meant for sports still lies unspent due to the effects of Covid19 that had brought sport activity to abrupt halt. |

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – KAJIADO WEST Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

The Kajiado West NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development.

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

2. Environmental performance

Protection of the environment in which we live and operate is part of Kajiado West NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Action Plan

Kajiado West NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

3. Employee welfare

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Kajiado West NG-CDFC offers only categories of employment, which are

Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- 1 Job title
- 2 Main purpose of the job
- 3 A brief description of the key responsibilities of the job
- 4 Education, experience, skills and competencies required for the job
- 5 Location of the job

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution.

4. Market place practices-

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions.

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government Development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

i. Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO WEST CONSTITUENCY

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For the year ended June 30, 2020

ii. *Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices*

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

iii. *Product stewardship*

In order to safeguard consumer rights and interests, the Kajiado West NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

I. NGCDF -KAJIADO WEST CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-KAJIADO WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KAJIADO WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NGCDF-KAJIADO WEST* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KAJIADO WEST Constituency further confirms the completeness of the accounting records maintained for the *NGCDF-KAJIADO WEST*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF-KAJIADO WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants and that the NGCDF-KAJIADO WEST funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF-KAJIADO WEST financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-KAJIADO WEST Constituency financial statements were approved and signed by the Accounting Officer on 30th September, 2020 and signed by:


Fund Account Manager
Name: Richard Maritim




Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado West Constituency set out on pages 19 to 52, which comprise the statement of assets and liabilities as at 30 June, 2020, the statement of receipts and payments, statement of cash flows for the year then ended, statement of appropriation - recurrent and development combined, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kajiado West Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracy of the Cash Balance

The statement of assets and liabilities as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs.7,449,779 as disclosed in Notes 10A and 10B to the financial statements. However, the balance indicates nil cash balance while the respective Note 10B to the financial statements reflects cash in hand balance of Kshs.1,652,691 resulting to a difference of Kshs.1,652,691.

In the circumstance, the accuracy of cash and cash equivalent could not be confirmed.

2.0 Unsupported Expenditure on Bursaries

The statement of receipts and payment for the year ended 30 June, 2020 reflects other grants and other payments balance of Kshs.35,051,727 as disclosed in Note 7 to the financial statements. Included in the balance is an expenditure of Kshs.21,500,000 in respect to bursaries to secondary schools and tertiary institutions. However, a review of the bursary files availed for audit revealed that only Kshs 2,648,000 was fully supported with acknowledgement letters while Kshs.18,852,000 was not acknowledged. Further, a review of the bank reconciliation statements revealed that bursary cheques totaling Kshs.3,052,710 had not been presented as at 30 June, 2020 and had become stale but were not written back to the cash book as at the time of audit carried out in the month of February, 2021.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kajiado West constituency in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects budgeted expenditure of Kshs.201,163,994 against the actual expenditure amounting to Kshs.124,346,491 resulting to under-expenditure of Kshs.76,817,503 or 38 % of the budget. Similarly, the Fund budgeted to receive Kshs.201,163,994 against actual receipts of Kshs.131,796,270 resulting to under collection of Kshs.69,367,724 or 34% of the total budgeted receipts.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Emergency Expenditure on Covid-19

The statement of receipts and payments reflects expenditure on other grants and transfers of Kshs.36,051,727 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.3,000,000 incurred on purchase of sanitizers, installation of hand washing containers, face masks, soaps and detergents. Review of procurement records revealed that, the method of procurement used was Request for Quotation. No justification has been given on why the Fund used this method contrary to requirements of Section 105 of the Public Procurement and Asset Disposal Act, 2015 and First Schedule threshold Matrix for class A entity. Request for Quotation for Goods which requires that maximum level of expenditure under this method of procurement be Kshs.2,000,000. Further, invoice and delivery note on expenditure for Committee Allowances for seven (7) members totaling to Kshs.140,000 was irregularly paid.

Further review of tender documents revealed inconsistency in dates with regards to Invoice and delivery note, as the invoice was dated 22 June, 2020 and delivery note dated 9 June, 2020. Further, among the items procured were ten (10) pieces of thermal guns and 5 (2000-Litres) hand-washing tanks. However, there was no distribution list of the items and evidence that they were received by the end users.

Consequently, validity of Kshs.3,000,000 expenditure for emergency project for the year ending 30 June, 2020 could not be ascertained.

2.0 Poor Workmanship of Projects Implemented

The statement of receipts and payments reflects transfers to other government units expenditure of Kshs.79,291,956 as disclosed in Note 6 to the financial statements. During the year under review, the Fund disbursed Kshs.1,298,200 to the school project management committee for the construction of an administration block with an extra staffroom to completion at Enchoro-Elerai Primary School. However, an audit inspection carried out in the month of February, 2021 revealed that the door locks were broken, the project had not been labelled and the contractor was not on site.

Further, the Fund disbursed Kshs.2,500,000 to the School Project Management Committee for the renovation of six classrooms at Ildooriak Secondary School which included plastering, flooring, roofing, fixing doors and windows and painting to completion. An audit inspection carried out in the month of February 2021 revealed that the fume chamber, Cupboard doors and terrazzo floor had not been completed while student stools had not been bought and the contractor was also not on site.

In addition, the Fund gave out Kshs.2,400,000 to the School Project Management Committee for the renovation of six classrooms at Ildooriak Primary School including plastering, flooring, roofing, painting, fixing doors, windows and painting. An audit

inspection carried out in the month of February 2021 revealed that the fitted window panes were falling off and no painting of the wall keys was carried out on the back side. The fascia board was also not repaired and there were visible cracks on the floors. It was further noted that the old roof was painted contrary to the bill of quantities which required that a new roof was to be put up.

In the circumstances, the value for money for the expenditure on transfer to other government units of Kshs.79,291,956 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the Financial Statements, Management is responsible for assessing the Constituency's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

Management is also responsible for the submission of the Financial Statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the Financial Statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the Financial Statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Constituency's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

In addition to the audit of the Financial Statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the Financial Statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the Financial Statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the Financial Statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the fund policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the fund to express an opinion on the Financial Statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

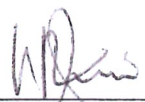
11 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020


II. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2019 - 2020 | 2018 - 2019 |
|-------------------------------------|------|--------------------|--------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF board | 1 | 123,540,876 | 109,232,099 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | 50,000 |
| TOTAL RECEIPTS | | 123,540,876 | 109,282,099 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,139,459 | 1,764,752 |
| Use of goods and services | 5 | 7,863,349 | 13,293,217 |
| Transfers to Other Government Units | 6 | 79,291,956 | 60,334,093 |
| Other grants and transfers | 7 | 35,051,727 | 42,584,608 |
| Acquisition of Assets | 8 | - | 553,318 |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 124,346,491 | 118,529,988 |
| SURPLUS/(DEFICIT) | | (805,616) | (9,247,889) |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO WEST Constituency financial statements were approved on 30th September, 2020 and signed by:


Fund Account Manager
Name: Richard Maritim



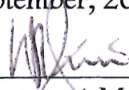

National Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

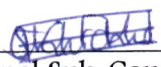
III. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2019-2020 | 2018-2019 |
|--|------|------------------|------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 7,449,779 | 8,255,394 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 7,449,779 | 8,255,394 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | 1,652,691 | 1,652,692 |
| TOTAL FINANCIAL ASSETS | | 9,102,470 | 9,908,086 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | | | |
| Retention | 12A | - | - |
| Deposits (Gratuity) | 12B | - | - |
| TOTAL FINANCIAL LIABILITES | | - | - |
| NET FINANCIAL ASSETS | | 9,102,470 | 9,908,086 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 13 | 9,908,086 | 15,342,951 |
| Prior year adjustments | 14 | - | 3,813,024 |
| Surplus/Defict for the year | | (805,616) | (9,247,889) |
| NET FINANCIAL POSITION | | 9,102,470 | 9,908,086 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO WEST Constituency financial statements were approved on 30th September, 2020 and signed by:


Fund Account Manager
Name:



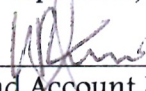

National Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:

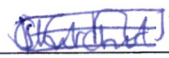
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

IV. STATEMENT OF CASH FLOWS

| | | 2019 - 2020 | 2018 - 2019 |
|---|----|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts for operating income | | | |
| Transfers from NGCDF Board | 1 | 123,540,876 | 109,232,099 |
| Other Receipts | 3 | - | 50,000 |
| Total receipts | | 123,540,876 | 109,282,099 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 2,139,459 | 1,764,752 |
| Use of goods and services | 5 | 7,863,349 | 13,293,217 |
| Transfers to Other Government Units | 6 | 78,291,956 | 60,334,093 |
| Other grants and transfers | 7 | 36,051,727 | 42,584,608 |
| Other Payments | 9 | - | - |
| Total payments | | 124,346,491 | 117,976,670 |
| Total Receipts Less Total Payments | | (805,616) | (8,694,571) |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable: (outstanding imprest) | 15 | - | 1,652,692 |
| Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention) | 16 | - | - |
| Prior year adjustments | 14 | | 2,160,332 |
| Net Adjustments | | - | 3,813,024 |
| Net cash flow from operating activities | | (805,616) | (4,881,547) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | (553,318) |
| Net cash flows from Investing Activities | | - | (553,318) |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (805,616) | (5,434,865) |
| Cash and cash equivalent at BEGINNING of the year | 13 | 9,908,086 | 15,342,951 |
| Cash and cash equivalent at END of the year | | (9,102,470) | 9,908,086 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO WEST Constituency financial statements were approved on 30th September, 2020 and signed by:


Fund Account Manager
Name: Richard Maritim


National Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget a | Adjustments b | Final Budget c=a+b | Actual on Comparable Basis d | Budget Utilisation Difference e=c-d | % of Utilisation f=d/c % |
|--|----------------------|------------------|-----------------------|---------------------------------------|--|--------------------------------|
| RECEIPTS | | | | | | |
| Transfers from NGCDF Board | 137,367,724 | 63,796,270 | 201,163,994 | 131,796,270 | 69,367,724 | 65.5% |
| Proceeds from Sale of Assets | | | - | | - | |
| Other Receipts | | | - | | - | 0 |
| | 137,367,724 | 63,796,270 | 201,163,994 | 131,796,270 | 69,367,724 | 65.5% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,650,000 | 2,501,815 | 5,151,815 | 2,139,459 | 3,012,356 | 41.5% |
| Use of goods and services | 9,713,094 | 263,059 | 9,976,153 | 7,863,349 | 2,112,804 | 78.8% |
| Transfers to Other Government Units | 80,974,177 | 36,540,716 | 117,514,893 | 78,291,956 | 39,222,937 | 66.6% |
| Other grants and transfers | 44,030,453 | 24,490,680 | 68,521,133 | 36,051,727 | 32,469,406 | 52.6% |
| Acquisition of Assets | - | 0 | - | | - | 0 |
| Other Payments | - | | - | | - | 0 |
| TOTALS | 137,367,724 | 63,796,270 | 201,163,994 | 124,346,491 | 76,817,503 | 61.8% |

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

During the year no AIA was collected

(b) A commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. Compensation of Employees. Utilization is at 41.50 % due to the fact that cumulative gratuity for three staffs are due for payment
- ii. Use of goods and services. Utilization is at 78.8% due to the fact only half of the total had been received during the year
- iii. Transfers to Other Government Units. Utilization is at 66.6% due to the fact only half of the total had been received during the year
- iv. Other grants and transfers. Utilization is at 52.6% due to the fact only half of the total funding had been received in the year


(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.2.3.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

The NGCDF-KAJIADO WEST Constituency financial statements were approved on 30th September, 2020 and signed by:



Fund Account Manager
Name: Richard Maritim



Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

VI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget 2019/2020 | | Adjustments | | Final Budget 2019/2020 | | Actual on comparable basis | | 30/06/2020 | | Budget utilization difference |
|---|------------------------------|--|-------------------|--|---------------------------|--|-------------------------------|--|-------------------|--|----------------------------------|
| | Kshs | | Kshs | | Kshs | | Kshs | | Kshs | | |
| 1.0 Administration and Recurrent | | | | | | | | | | | |
| 1.1 Compensation of employees | 2,900,000 | | 2,501,815 | | 5,401,815 | | 2,242,303 | | 3,159,512 | | |
| 1.2 Committee allowances | 3,000,000 | | 20,453 | | 3,020,453 | | 2,327,690 | | 692,763 | | |
| 1.3 Use of goods and services | 2,342,063 | | - | | 2,342,063 | | 1,727,815 | | 614,248 | | |
| Sub total | 8,242,063 | | 2,522,268 | | 10,764,331 | | 6,297,808 | | 4,466,523 | | |
| 2.0 Monitoring and evaluations | | | | | | | | | | | |
| Goods and Services | 221,031 | | - | | 221,031 | | 225,000 | | (3,969) | | |
| Committee Allowances | 2,000,000 | | - | | 2,000,000 | | 2,090,000 | | (90,000) | | |
| NG-CDFC/PMC Capacity Building | 1,900,000 | | 242,605 | | 2,142,605 | | 1,400,000 | | 742,605 | | |
| Sub total | 4,121,031 | | 242,605 | | 4,363,636 | | 3,715,000 | | 648,636 | | |
| 3.0 Emergency | | | | | | | | | | | |
| undisbursed | 7,198,241 | | 1,038,993 | | 8,237,234 | | | | | | |
| Kajiado west emergency committee | | | | | | | 3,000,000 | | | | |
| Sub total | 7,198,241 | | 1,038,993 | | 8,237,234.38 | | 3,000,000 | | 4,237,234 | | |
| 4.0 Bursary and Social Security | | | | | | | | | | | |
| 4.1 Primary Schools | | | | | | | | | | | |
| 4.2 Secondary Schools | 10,034,858 | | 13,834,460 | | 23,869,318 | | 13,134,500 | | 10,734,818 | | |
| 4.3 Tertiary Institutions | 18,500,000 | | 8,365,500 | | 26,865,500 | | 8,365,500 | | 18,500,000 | | |
| Sub total | 28,534,858 | | 22,199,960 | | 50,734,818 | | 21,500,000 | | 29,234,818 | | |
| 5.0 Sports | | | | | | | | | | | |
| | 2,747,354 | | | | 2,747,354 | | - | | 2,747,354 | | |
| Sub total | 2,747,354 | | | | 2,747,354 | | - | | 2,747,354 | | |
| 6.0 Environment | | | | | | | | | | | |
| | | | 2,180,818 | | 2,180,818 | | 2,180,818 | | - | | |
| Sub total | | | 2,180,818 | | 2,180,818 | | 2,180,818 | | - | | |
| 7.0 Primary Schools Projects | | | | | | | | | | | |
| Kimelok Girls Boarding Primary School | | | 1,000,000 | | 1,000,000 | | 1,000,000 | | - | | |
| Olchoro Onyorri Primary School | | | 1,000,000 | | 1,000,000 | | 1,000,000 | | - | | |
| Elangata Oomaianat Primary School | | | 2,500,000 | | 2,500,000 | | 2,500,000 | | - | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Olokeri Primary School | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Oldepe Primary School | | 3,000,000 | 3,000,000 | 3,000,000 | - |
| Olosirua Primary School | | 200,000 | 200,000 | 200,000 | - |
| Komiya Primary School | | 900,000 | 900,000 | 900,000 | - |
| Olopolos P. Sch | | 1,500,000 | 1,500,000 | 1,500,000 | - |
| Nederko P. Sc | | 500,000 | 500,000 | - | 500,000 |
| Ndupa Primary School | 200,000 | | 200,000 | 200,000 | - |
| Torosei Primary School | 359,128 | | 359,128 | 359,128 | - |
| Oloolera Primary | 499,950 | | 499,950 | 499,950 | - |
| Oltanki Primary School | 2,400,000 | | 2,400,000 | 2,400,000 | - |
| Ruya Primary School | 2,400,000 | | 2,400,000 | - | 2,400,000 |
| Proposed Enkomoono Kilonito Primary School | 2,400,000 | | 2,400,000 | - | 2,400,000 |
| Oingarua primary school | 300,000 | | 300,000 | 300,000 | - |
| Ilkilorit primary school | 635,850 | | 635,850 | 635,850 | - |
| Ewasu Primary school | 1,500,000 | | 1,500,000 | 1,500,000 | - |
| Sairishe Primary School | 3,500,000 | | 3,500,000 | 3,500,000 | - |
| Mpirishi Primary School | 2,400,000 | | 2,400,000 | - | 2,400,000 |
| Nedkorko Primary School | 2,400,000 | | 2,400,000 | - | 2,400,000 |
| Ilgaroj Primary School | 2,400,000 | | 2,400,000 | 2,400,000 | - |
| NadoEnterit primary school | 590,512 | | 590,512 | 590,512 | - |
| Naromoru primary school | 470,500 | | 470,500 | 470,500 | - |
| Ole kimunke primary school | 298,645 | | 298,645 | 298,645 | - |
| Olchoro-onyorri primary school | 446,256 | | 446,256 | 446,256 | - |
| Naromoru primary school | 584,028 | | 584,028 | 584,028 | - |
| Enchorro-Elerai primary school | 1,298,200 | | 1,298,200 | 1,298,200 | - |
| Olteyani Primary school | 150,000 | | 150,000 | 150,000 | - |
| Kisaju Primary school | 500,000 | | 500,000 | 500,000 | - |
| Ilmasin Primary School | 3,500,000 | | 3,500,000 | | 3,500,000 |
| Esonorwa Primary School | 3,500,000 | | 3,500,000 | 3,500,000 | - |
| Ilodoriak Primary School | 2,400,000 | | 2,400,000 | 2,400,000 | - |
| Oloserian Primary School | 800,000 | | 800,000 | - | 800,000 |
| Naromoru Primary School | 950,000 | | 950,000 | | 950,000 |
| Nadoenterit Primary school | 250,000 | | 250,000 | | 250,000 |
| Inyonyori Primary School | 250,000 | | 250,000 | | 250,000 |
| Pakase primary school | 1,160,050 | | 1,160,050 | 1,160,050 | - |
| Komiti Primary School | 3,500,000 | | 3,500,000 | 3,500,000 | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
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| | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Lorngo'sua Primary School | 2,400,000 | | 2,400,000 | 2,400,000 | - |
| Shompole Primary School | 1,000,000 | | 1,000,000 | | 1,000,000 |
| Iluanant Primary School | 2,400,000 | | 2,400,000 | | 2,400,000 |
| Losinyei Primary School | 2,400,000 | | 2,400,000 | 2,400,000 | - |
| Ilparakuo primary School | 250,000 | | 250,000 | | 250,000 |
| Olokeri Primary School | 250,000 | | 250,000 | 250,000 | - |
| Olokeri Primary School | 1,200,000 | | 1,200,000 | 1,200,000 | - |
| Oldepe Primary School | 111,250 | | 111,250 | - | 111,250 |
| Naningoi Primary School | 111,250 | | 111,250 | - | 111,250 |
| Olokeri Primary School | 111,250 | | 111,250 | - | 111,250 |
| Embarbal Primary School | 111,250 | | 111,250 | - | 111,250 |
| Ilparakou Primary School | 111,250 | | 111,250 | - | 111,250 |
| Nederko Primary School | 500,000 | | 500,000 | - | 500,000 |
| Sub total | 52,999,368 | 11,600,000 | 64,599,368 | 44,043,118 | 20,556,250 |
| 8.0 Secondary Schools Projects | | | | | |
| Mosiro Boys Secondary School | | 3,507,779 | 3,507,779 | 3,507,779 | - |
| Torosei Secondary School | | 3,500,000 | 3,500,000 | 3,500,000 | - |
| Torosei Secondary School | | 2,400,000 | 2,400,000 | 2,400,000 | - |
| Namelek Girls Secondary School | | 3,000,000 | 3,000,000 | 3,000,000 | - |
| Oldonyonyokie Girls Secondary School | | 5,000,000 | 5,000,000 | 5,000,000 | - |
| Naningoi Secondary School | | 2,532,937 | 2,532,937 | 2,000,000 | 532,937 |
| Iloodokilani Secondary School | | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Iloodokilani Secondary School | | 900,000 | 900,000 | 900,000 | - |
| Iloodokilani Secondary School | | 6,600,000 | 6,600,000 | | 6,600,000 |
| Olgumi Secondary School | | 1,000,000 | 1,000,000 | | 1,000,000 |
| Olgumi Secondary School | | 1,400,000 | 1,400,000 | | 1,400,000 |
| Kisaju secondary school | | 1,551,363 | 1,551,363 | 1,551,363 | - |
| Olooseos Girls Secondary school | | 3,343,121 | 3,343,121 | 3,343,121 | - |
| Olteyani secondary school | | 2,003,975 | 2,003,975 | 2,003,975 | - |
| Olteyani secondary school | | 200,000 | 200,000 | 200,000 | - |
| Illdoriak Secondary School | | 2,500,000 | 2,500,000 | 2,500,000 | - |
| Naningoi secondary school | | 291,600 | 291,600 | 291,600 | - |
| Kimelok Girls Boarding Primary School | | 250,000 | 250,000 | 250,000 | - |
| Naningoi secondary school | | 1,041,000 | 1,041,000 | 1,041,000 | - |
| Naningoi Secondary School | | 250,000 | 250,000 | 250,000 | - |
| Naningoi Secondary School | | 5,100,000 | 5,100,000 | 250,000 | - |
| Kibiko Secondary School | | 43,750 | 43,750 | - | 5,100,000 |
| | | | | | 43,750 |

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| | | | | | |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|
| Oldonyonyokie Secondary School | 1,500,000 | | 1,500,000 | 1,500,000 | - |
| Sub total | 27,974,809 | 20,940,716 | 48,915,525 | 34,238,838 | 14,676,687 |
| 10.0 Security Projects | | | | | |
| Saikeri Chiefs' Office | | 3,070,909 | 3,070,909 | 3,070,909 | - |
| Elangata Ewuas Chiefs Office | 250,000 | | 250,000 | 250,000 | - |
| Elangata Wuas DCC Office M 46 | 1,200,000 | | 1,200,000 | 1,200,000 | - |
| Oltepesi Chief Office | 250,000 | | 250,000 | 250,000 | - |
| Murantawua Chief Office | 900,000 | | 900,000 | 900,000 | - |
| Saikeri Chiefs Office | 250,000 | | 250,000 | 250,000 | - |
| Kimuka Chiefs Office | 250,000 | | 250,000 | 250,000 | - |
| Oltepesi Chiefs Office Tinka | 250,000 | | 250,000 | 250,000 | - |
| Kajiado West Sub-County Headquarters Offices-Kisamis | 1,700,000 | | 1,700,000 | 1,700,000 | - |
| Musenke Chiefs Camp | 250,000 | | 250,000 | 250,000 | 250,000 |
| Oloodokilani Cheifs Office KMQ | 250,000 | | 250,000 | 250,000 | - |
| Sub total | 5,550,000 | 3,070,909 | 8,620,909 | 8,370,909 | 250,000 |
| Grand Total | 137,367,724 | 63,796,270 | 201,163,994 | 124,346,492 | 76,817,503 |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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VII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-KAJIADO WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO WEST CONSTITUENCY**
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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2019-2020 | 2018-2019 |
|--------------|---|--------------------|--------------------|
| | | Kshs | Kshs |
| NGCDF Board | | | |
| B 005363 | 1 | | 53,594,168 |
| B 030003 | 2 | | 1,637,931 |
| B 030180 | 3 | | 10,000,000 |
| B 030417 | 4 | | 12,000,000 |
| B 006359 | 5 | | 7,000,000 |
| B 042754 | 6 | | 14,000,000 |
| B 042896 | 7 | | 11,000,000 |
| B041041 | 1 | 53,540,876 | |
| B047322 | 2 | 1,500,000 | |
| B047439 | 3 | 4,000,000 | |
| B041283 | 4 | 18,000,000 | |
| B047704 | 5 | 5,000,000 | |
| B041367 | 6 | 500,000 | |
| B047905 | 7 | 7,000,000 | |
| B049287 | 8 | 14,000,000 | |
| B104311 | 9 | 20,000,000 | |
| TOTAL | | 123,540,876 | 109,232,099 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2019-2020 | 2018-2019 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| | - | - |
| Total | - | - |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO WEST CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| | 2019-2020 | 2018-2019 |
|---|-----------|---------------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | - | 50,000 |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | - | 50,000 |

4. COMPENSATION OF EMPLOYEES

| | 2019-2020 | 2018-2019 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of temporary employees | 2,125,459 | 1,638,784 |
| Personal allowances paid as part of salary | | 106,768 |
| Pension and other social security contributions (Gratuity) | - | - |
| Employer Contributions Compulsory national social security schemes | 14,000 | 19,200 |
| Total | 2,139,459 | 1,764,752 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 KAJIADO WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| | 2019-2020 | 2018-2019 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Committee Expenses | 2,090,000 | 3,560,000 |
| Committee allowances | 2,829,690 | 2,672,567 |
| Utilities, supplies and services | 10,000 | 40,425 |
| Communication, supplies and services | 0 | 172,900 |
| Domestic travel and subsistence | 0 | 0 |
| Printing, advertising and information supplies & services | 0 | 0 |
| Rentals of produced assets | 0 | 0 |
| Training expenses | 1,400,000 | 1,470,000 |
| Hospitality supplies and services | 0 | 0 |
| Insurance costs | 0 | 0 |
| Specialized materials and services | 0 | 0 |
| Office and general supplies and services | 275,000 | 483,500 |
| Other operating expenses | 601,684 | 822,389 |
| Routine maintenance – vehicles and other transport equipment | 656,975 | 529,924 |
| Routine maintenance – other assets | 0 | |
| | | |
| Total | 7,863,349 | 9,751,705 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2019-2020 | 2018-2019 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | - | - |
| Transfers to primary schools (see attached list) | 44,093,118 | 37,954,093 |
| Transfers to secondary schools (see attached list) | 35,198,838 | 20,380,000 |
| Transfers to tertiary institutions | - | 2,000,000 |
| Transfers to health institutions | - | - |
| TOTAL | 79,291,956 | 60,334,093 |

7. OTHER GRANTS AND OTHER PAYMENTS

| | 2019-2020 | 2018-2019 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 13,134,500 | 16,891,540 |
| Bursary – tertiary institutions (see attached list) | 8,365,500 | 11,545,000 |
| Bursary – special schools (see attached list) | - | 0 |
| Mock & CAT | - | 0 |
| Security projects (see attached list) | 8,370,909 | 1,691,575 |
| Sports projects | - | 2,540,774 |
| Environment projects (see attached list) | 2,180,818 | 1,966,754 |
| Emergency projects (see attached list) | 3,000,000 | 7,948,965 |
| Total | 35,051,727 | 42,584,608 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

| Name of Bank, Account No. & currency | 2019-2020 | 2018-2019 |
|---|-----------|-----------|
| | Kshs | Kshs |
| EQUITY BANK, NGONG BRANCH. KAJIADO WEST NG-CDF (A/C NO 0730261636210.00) | 7,449,779 | 8,255,394 |
| Total | 7,449,779 | 8,255,394 |
| 10B: CASH IN HAND | | |
| Location 1 | 1,652,691 | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>specify</i>) | - | - |
| Total | 9,102,470 | - |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
| | | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| N/A | - | - | - | - |
| Total | | | | - |

12A. RETENTION

| | 2019 - 2020 | 2018-2019 |
|--------------|-------------|-------------|
| | <i>Kshs</i> | <i>Kshs</i> |
| Supplier 1 | - | - |
| Supplier 2 | - | - |
| Supplier 3 | - | - |
| Total | - | - |

12B. GRATUITY DEPOSITS

| | 2019 - 2020 | 2018-2019 |
|--------------------|-------------|-------------|
| | <i>Kshs</i> | <i>Kshs</i> |
| Name 1 | - | - |
| Name 2 | - | - |
| Name 3 | - | - |
| Add as appropriate | | |
| Total | - | - |

13. BALANCES BROUGHT FORWARD

| | 2019-2020 | 2018-2019 |
|---------------|------------------|-------------------|
| | <i>Kshs</i> | <i>Kshs</i> |
| Bank accounts | 8,255,394 | 15,342,951 |
| Cash in hand | - | - |
| Imprest | 1652692 | |
| Total | 9,908,086 | 15,342,951 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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14. PRIOR YEAR ADJUSTMENTS

| | Balance b/f FY 2019/2020 as per Financial statements | Adjustments | Adjusted Balance b/f FY 2018/2019 |
|---------------------------|---|-------------|---|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | - | - | 2,160,332 |
| Cash in hand | - | - | 1,652,692 |
| Accounts Payables | - | - | - |
| Receivables | - | - | - |
| Others (<i>specify</i>) | - | - | - |
| | - | - | 3,813,024 |

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

| | 2019 - 2020 | 2018 - 2019 |
|---|-------------|-------------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July 2019 (A) | - | xxx |
| Imprest issued during the year (B) | - | xxx |
| Imprest surrendered during the Year (C) | - | xxx |
| Net changes in account receivables D= A+B-C | - | xxx |

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

| | 2019 - 2020 | 2018 - 2019 |
|--|-------------|-------------|
| | KShs | KShs |
| Deposit and Retentions as at 1 st July 2019 (A) | - | xxx |
| Deposit and Retentions held during the year (B) | - | xxx |
| Deposit and Retentions paid during the Year (C) | - | xxx |
| Net changes in account receivables D= A+B-C | - | xxx |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2019-2020 | 2018-2019 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | - | xx |
| Construction of civil works | - | xx |
| Supply of goods | - | xx |
| Supply of services | - | xx |
| | - | xx |

17.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2019-2020 | 2018-2019 |
|---------------------------|-----------|-----------|
| | Kshs | Kshs |
| NGCDFC Staff Gratuity | 1,415,261 | xxx |
| Others (<i>specify</i>) | - | xxx |
| Total | 1,415,261 | xxx |

17.3: UNUTILIZED FUND (See Annex 3)

| | 2019-2020 | 2018-2019 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 2,909,512 | 1,439,815 |
| Use of goods and services | 2,215,648 | 182,311 |
| Amounts due to other Government entities (see attached list) | 39,222,937 | 27,052,938 |
| Amounts due to other grants and other transfers (see attached list) | 32,469,406 | 27,453,093 |
| Acquisition of assets | | 0 |
| Others (<i>specify</i>) | | 5,007,779 |
| | 76,817,503 | 61,135,936 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

| | 2019-2020 | 2018-2019 |
|--|------------|------------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | 45,178,003 | 37,708,521 |
| | | |
| | 45,178,003 | 37,708,521 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2020 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|----------|
| | a | b | c | d=a-c | |
| Construction of buildings | | | | | |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| Sub-Total | | | | | |
| Construction of civil works | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| Sub-Total | | | | | |
| Supply of goods | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| Sub-Total | | | | | |
| Supply of services | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| Sub-Total | | | | | |
| Grand Total | | | | | |

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2020 | Comments |
|------------------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|----------|
| | | a | b | c | d=a-c | |
| Senior Management | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Sub-Total | | | | | | |
| Middle Management | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | | | | | |
| Unionisable Employees | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | | | | | | |
| Others (specify) | | | | | | |
| 10. Simion Mboyo | | | | | 362,254 | |
| 11. Joseph Lekishon | | | | | 466,394 | |
| 12. Peninah Sirare | | | | | 362,254 | |
| 13. Karey Parsinini | | | | | 122,431 | |
| 14. Moses Simel | | | | | 101,928 | |
| Sub-Total | | | | | 1,415,261 | |
| Grand Total | | | | | 1,415,261 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

| Name | Brief Transaction Description | Outstanding Balance 2019/20 | Outstanding Balance 2018/19 | Comments |
|--|-------------------------------|-----------------------------|-----------------------------|----------|
| Compensation of employees | | 3,159,512 | 2,501,815 | |
| Use of goods & services | | 1,955,648 | 263,059 | |
| Amounts due to other Government entities | | 5,115,160 | 2,764,874 | |
| Primary School | | | | |
| Nederko P Sc | | 500,000 | | |
| Ruya Primary School | | 2,400,000 | | |
| Proposed Enkomoono Kilonito Primary School | | 2,400,000 | | |
| Mpirishi Primary School | | 2,400,000 | | |
| Nedkorko Primary School | | 2,400,000 | | |
| Ilmasin Primary School | | 3,500,000 | | |
| Oloserian Primary School | | 800,000 | | |
| Naromoru Primary School | | 950,000 | | |
| Nadoenterit Primary school | | 250,000 | | |
| Inyonyori Primary School | | 250,000 | | |
| Shompole Primary School | | 1,000,000 | | |
| Iluanant Primary School | | 2,400,000 | | |
| Iparakuo primary School | | | | |

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| Name | Brief Transaction Description | Outstanding Balance 2019/20 | Outstanding Balance 2018/19 | Comments |
|---------------------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| | | 250,000 | | |
| Oldepe Primary School | | 111,250 | | |
| Nangingoi Primary School | | 111,250 | | |
| Olokeri Primary School | | 111,250 | | |
| Embarbal Primary School | | 111,250 | | |
| Iparakou Primary School | | 111,250 | | |
| Nederko Primary School | | 500,000 | | |
| Kimelok Girls Boarding Primary School | | | 2,500,000 | |
| Olchoro Onyorri Primary School | | | 1,000,000 | |
| Elangata Oomaianat Primary School | | | 2,500,000 | |
| Oloirien Primary School | | | 1,500,000 | |
| Olokeri Primary School | | | 1,000,000 | |
| Oldepe Primary School | | | 3,000,000 | |
| Olosirua Primary School | | | 200,000 | |
| Komiya Primary School | | | 900,000 | |
| Olopolos P Sch | | | 1,500,000 | |
| Nederko P Sc | | | 500,000 | |
| | | 20,556,250 | 14,600,000 | |
| Secondary School | | | | |

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| Name | Brief Transaction Description | Outstanding Balance 2019/20 | Outstanding Balance 2018/19 | Comments |
|--|-------------------------------|-----------------------------|-----------------------------|----------|
| Naningoi Secondary School | | 532,937 | | |
| Iloodokilani Secondary School | | 6,600,000 | | |
| Olgumi Secondary School | | 1,000,000 | | |
| Olgumi Secondary School | | 1,400,000 | | |
| Naningoi Secondary School | | 5,100,000 | | |
| Kibiko Secondary School | | 43,750 | | |
| Mosiro Boys Secondary School | | | 3,507,779 | |
| Torosei Secondary School | | | 3,500,000 | |
| Torosei Secondary School | | | 2,400,000 | |
| Kibiko Secondary School | | | 1,000,000 | |
| Nameelok Girls Secondary School | | | 3,000,000 | |
| Oldonyonyokie Girls Secondary School | | | 5,000,000 | |
| Oloika Secondary School | | | 1,000,000 | |
| Naningoi Secondary School | | | 532,937 | |
| | | 14,676,687 | 19,940,716 | |
| Sub-Total | | 35,232,937 | 34,540,716 | |
| Amounts due to other grants and other transfers | | | | |
| | | | | |
| Secondary Schools | | 10,734,818 | 13,648,281 | |
| Tertiary Institutions | | 18,500,000 | 8,365,500 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
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| Name | Brief Transaction Description | Outstanding Balance 2019/20 | Outstanding Balance 2018/19 | Comments |
|----------------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| | Sub-Total | 29,234,818 | 22,013,781 | |
| Security | | | | |
| Musenke Chiefs Camp | | 250,000 | 70,909 | |
| | | 250,000 | 70,909 | |
| Sports | | 2,747,354 | | |
| | | 2,747,354 | | |
| Environment | | | | |
| | | | 2,180,818 | |
| | | | 2,180,818 | |
| Emergency | | | | |
| Undisbursed | | 38,993 | 38,993 | |
| Kajiado West Emergency Committee | | 4,198,241 | | |
| | | 4,237,234 | 38,993 | |
| Acquisition of assets | | | | |
| Others (<i>specify</i>) | | | | |
| | Sub-Total | 7,234,588 | 4,581,440 | |
| | Grand Total | 76,817,503 | 61,135,937 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2018/19 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2019/20 |
|--|---|--|--|---|
| Land | 2,630,000 | 0 | 0 | 2,630,000 |
| Buildings and structures | 18,005,000 | 0 | 0 | 18,005,000 |
| Transport equipment | 7,740,000 | 0 | 0 | 7,740,000 |
| Office equipment, furniture and fittings | 476,340 | 0 | 0 | 476,340 |
| ICT Equipment, Software and Other ICT Assets | 619,500 | 0 | 0 | 619,500 |
| Other Machinery and Equipment | 2,038,799 | 0 | 0 | 2,592,117 |
| Heritage and cultural assets | 0 | 0 | 0 | 0 |
| Intangible assets | 22,900 | 0 | 0 | 22,900 |
| Total | 31,532,539 | 0 | 0 | 32,085,857 |

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| ANNEX 5 –PMC BANK BALANCES AS AT 30 TH JUNE 2020PMC | Bank | Account number | Bank Balance 2019/20 | Bank Balance 2018/19 |
|---|--------|----------------|-------------------------|----------------------------|
| KIMUKA SECONDARY SCHOOL | EQUITY | 730271597487 | 520.00 CR. | |
| KAJIADO WEST EMERGENCY COMMITTEE NG-CDF A/C | EQUITY | 730279879696 | 650,000.00CR | |
| KAJIADO WEST ENVIRONMENTAL-CDF | EQUITY | 730278680052 | 7,212.00 CR | |
| KIMELOK GIRLS' BOARDING PRIMARY SCHOOL-CDF A/C | EQUITY | 730266135090 | 374,970.00 CR | |
| OLCHORRO ONYORI PRIMARY SCHOOL- CDF ACCOUNT | EQUITY | 730268721419 | 95,663.54 CR | |
| ELANGATA OLOMAIYAT PRIMARY SCHOOL- CDF | EQUITY | 168278737286 | 20.00 CR | |
| OLOKERI PRIMARY SCHOOL KAJIADO WEST CDF | EQUITY | 730264449498 | 264,373.50 CR | |
| OLDEPE PRIMARY SCHOOL-NG CDF A/C | EQUITY | 0730279383273 | 134,205.00 CR | |
| KOMIYA PRIMARY SCHOOL-CDF | EQUITY | 730278581080 | 3,142.00 CR | |
| OLEPOLOS PRIMARY SCHOOL NG-CDF ACCOUNT | EQUITY | 730279122298 | 125,803.00 CR | |
| INDUPA PRIMARY SCHOOL | EQUITY | 860264483222 | 2,533.20 CR | |
| TOROSEI PRIMARY SCHOOL-CDF A/C | EQUITY | 0730268793209 | 367,806.00 CR | |
| OLOOLERA PRIMARY SCHOOL | EQUITY | 0860262191383 | 35,955.00 CR | |
| OLNGARUA PRI SCHOOL | EQUITY | 730269015598 | 3,098.20 CR. | |
| ILKILORIT PRI SCHOOL | EQUITY | 730278347780 | 22,041.50 CR. | |
| EWUASO PRIMARY SCHOOL | EQUITY | 730261515388 | 22,041.50 CR. | |
| NADO-ENTERIT PRIMARY SCHOOL | EQUITY | 860262679940 | 250,922.40 CR | |
| NAROMORU PRIMARY SCHOOL | EQUITY | 730266771420 | 24,453.00 CR | |
| OLE-KIMUNKE PRIMARY SCHOOL | EQUITY | 730278921759 | 38,132.80 CR | |
| ENCHORO -ELERAI PRIMARY SCHOOL | EQUITY | 730278850902 | 1,036,531.00 CR | |
| OLTEYANI PRIMARY SCHOOL | EQUITY | 730263861723 | 260,591.80 CR | |
| PAKASE PRIMARY SCHOOL | EQUITY | 1680278346673 | 250,308.20 CR. | |
| OILGARUJ PRIMARY SCHOOL | EQUITY | 730279823354 | 346,913.00 CR. | |
| ESONORUA PRIMARY SCHOOL | EQUITY | 730279816411 | 3,500,000.00 CR | |
| ILOODORIAK PRIMARY SCHOOL | EQUITY | 730279855648 | 2,400,000.00 CR | |

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| | | | | |
|--|--------|---------------|------------------|--|
| LORNGOSUA PRIMARY SCHOOL | EQUITY | 730268723596 | 2,400,260.00 CR | |
| LOSINYEI PRIMARY SCHOOL | EQUITY | 730279873879 | 2,400,200.00 CR. | |
| OLTANKI PRIMARY SCHOOL | EQUITY | 730279877232 | 2,400,000.00 CR | |
| KISAJU PRIMARY SCHOOL | EQUITY | 0730266407021 | 500,207.20 CR | |
| KIMELOK B PRIMARY SCHOOL | EQUITY | 730266135090 | 1,329,090.00 CR | |
| SAIRISHI PRIMARY SCHOOL | EQUITY | 730279867807 | 3,500,000.00 CR | |
| KOMITI PRIMARY SCHOOL | EQUITY | 730279863808 | 3,500,300.00 CR | |
| NAMELOK GIRLS SEC SCH | EQUITY | 0730279122085 | 3,000,500.00 CR | |
| MOSIRO SECONDARY SCHOOL | EQUITY | 730299951013 | 147.15 CR | |
| OLOSIRUA SECONDARY SCHOOL | EQUITY | 730268711146 | 650.00 CR | |
| ILODOKILANI SECONDARY SCHOOL | EQUITY | 610297297455 | 2,507,843.00 CR | |
| TOROSEI SECONDARY SCHOOL | EQUITY | 0860279140371 | 3,584,681.00 CR. | |
| OLTEYANI SECONDARY SCHOOL | EQUITY | 730278586995 | 144,335.00 CR | |
| NANINGOI SECONDARY SCHOOL | EQUITY | 730271542231 | 242,396.00 CR | |
| KISAJU SECONDARY SCHOOL | EQUITY | 0730266407021 | 500,207.20 CR | |
| OLOSEOS GIRLS SECONDARY | EQUITY | 0730266864172 | 509,267.50 CR. | |
| ILOODOKILANI SECONDARY SCHOOL | EQUITY | 860268507299 | 1,101,967.60 CR | |
| ILOODORIAKSECONDARY SCHOOL | EQUITY | 610297297455 | 2,507,843.00 CR | |
| OLDONYO ONYOKIE SECONDARY SCHOOL | EQUITY | 730262568589 | 808,199.70 CR | |
| SAIKERI CHIEFS OFFICE | EQUITY | 730278741952 | 759,827.00 CR. | |
| KJD WEST SUB-COUNTY | EQUITY | 1680278838922 | 150,381.00 CR. | |
| MURANTAWUA CHIEFS OFFICE | EQUITY | 730276389761 | 900,060.00 CR. | |
| KIMUKA CHIEFS OFFICE | EQUITY | 730272052576 | 250,540.00 CR | |
| ELANG'ATA WUAS DCC OFFICE MILE 46 (KAJIADO WEST SUB-COUNTY HEADQUARTERS MILE 46-CDF ACCOUNT) | EQUITY | 730271916128 | 1,206,368.65 CR | |
| OLTEPESI CHIEFS OFFICE | EQUITY | 730271414155 | 250,110.00 CR. | |
| OLTEPESI CHIEFS OFFICE TINGA | EQUITY | 730271414155 | 47.15 CR | |
| ILOODOKILANI CHIEFS OFFICE KMQ | EQUITY | 860171426168 | 250,295.00 CR. | |

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| | | | | |
|-----------------------------|--------|--------------|----------------|--|
| ELANGATA WUAS CHIEFS OFFICE | EQUITY | 860171409315 | 255,090.00 CR. | |
| TOTAL | | | 45,178,003 | |

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|--|-----------------------------------|--|
| AOG/NCCE/AQ/2018-2019 | 4.1 Budget Control & Performance | Late disbursements of funds by NGCDFB brought about differences in actual as compared with budgeted expenditures | NGCDFB | Pending | |
| AOG/NCCE/AQ/2018-2019 | 4.2 Financial Statement Inaccuracies | Preparation of amended financial statement to reflect the actual states of affairs | FAM | Pending | |
| AOG/NCCE/AQ/2018-2019 | 4.3 Irregular Allocation of Bursaries | The actual allocations of bursaries are done by locational committee | FAM | Pending | |
| AOG/NCCE/AQ/2018-2019 | 4.4 Inaccurate Cash Balances (Cash at Hand) | Preparation of amended financial statement to reflect the actual states of affairs | FAM | Pending | |
| AOG/NCCE/AQ/2018-2019 | 4.5 Compensation of Employees. | The anomaly was noted, corrected and hence the tax rate applicable are based on current rates as advised | FAM | Pending | |